

HOUSE BILL No. 1643

DIGEST OF INTRODUCED BILL

Citations Affected: IC 20-46-4-10.

Synopsis: School transportation fund levy appeal. Authorizes a school corporation to appeal to the department of local government finance for an increase in the school corporation's maximum permissible transportation fund property tax levy if the school corporation's maximum permissible transportation fund property tax levy for property taxes first due and payable in 2004 was at least 10% lower than the school corporation's maximum permissible transportation fund property tax levy for property taxes first due and payable in 2003.

Effective: July 1, 2009.

Dermody, Pelath

January 16, 2009, read first time and referred to Committee on Ways and Means.

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Introduced

First Regular Session 116th General Assembly (2009)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2008 Regular Session of the General Assembly.

HOUSE BILL No. 1643

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 20-46-4-10, AS ADDED BY P.L.2-2006,
2 SECTION 169, IS AMENDED TO READ AS FOLLOWS
3 [EFFECTIVE JULY 1, 2009]: Sec. 10. (a) A school corporation may
4 appeal to the department of local government finance under
5 IC 6-1.1-19 to increase the maximum levy permitted for the school
6 corporation's fund. To be granted an increase by the department of
7 local government finance, the school corporation must establish **either**
8 **of the following:**

9 (1) That the increase is necessary because of a transportation
10 operating cost increase of at least ten percent (10%) over the
11 preceding year as a result of at least one (1) of the following:

12 (1) (A) A fuel expense increase.

13 (2) (B) A significant increase in the number of students
14 enrolled in the school corporation that need transportation or
15 a significant increase in the mileage traveled by the school
16 corporation's buses compared with the previous year.

17 (3) (C) A significant increase in the number of students



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enrolled in special education who need transportation or a significant increase in the mileage traveled by the school corporation's buses due to students enrolled in special education as compared with the previous year.

~~(4)~~ (D) Increased transportation operating costs due to compliance with a court ordered desegregation plan.

~~(5)~~ (E) The closure of a school building within the school corporation that results in a significant increase in the distances that students must be transported to attend another school building.

(2) That the school corporation's maximum permissible transportation fund property tax levy as determined by the department of local government finance for property taxes first due and payable in 2004 was at least ten percent (10%) lower than the school corporation's maximum permissible transportation fund property tax levy as determined by the department of local government finance for property taxes first due and payable in 2003.

In addition, before the department of local government finance may grant a maximum levy increase, the school corporation must establish that the school corporation will be unable to provide transportation services without an increase. The department of local government finance may grant a maximum operating costs levy increase that is less than the increase requested by the school corporation.

(b) If the department of local government finance determines that a permanent increase in the maximum permissible levy is necessary, the maximum levy after the increase granted under this section becomes the school corporation's maximum permissible levy under this chapter.

SECTION 2. [EFFECTIVE JULY 1, 2009] IC 20-46-4-10, as amended by this act, applies to property taxes first due and payable after December 31, 2009.

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